IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 18TH DECEMBER 2007 / 27TH AGRAHAYANA 1929

WP(C).No. 37435 of 2007(F)

PETITIONER:

M/S.T.T.DEVASSY JEWELLERY, MAIN ROAD, CHAVAKKAD 680308, REPRESENTED BY PROPRIETOR, T.D.JOSE.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:
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1. COMMERCIAL TAX OFFICER, DEPT. OF COMMERCIAL TAXES, CHAVAKKAD 680 307.

2. THE COMMERCIAL TAX OFFICER, OFFICE OF THE ASST. COMMISSIONER (AUDIT ASSMT.) DEPT. OF COMMERCIAL TAXES, THRISSUR 680 001.

3. THE DEPUTY COMMISSIONER (APPEALS) COMMERCIAL TAXES, ERNAKULAM 682 015.

BY GOVT. PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 37435 OF 2007 F
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Dated this the 18th day of December, 2007

J U D G M E N T

Ext.P2 appeal is filed against Ext.P1 order. Along with Ext.P2, petitioner has also filed Ext.P3 application for stay. These are pending consideration of the 3rd respondent. In the meantime, petitioner apprehends coercive action and hence this writ petition has been filed.

2. Now that the petitioner has already taken recourse to the Appellate remedy under the statute by filing appeal and stay petition before the 3rd respondent, it is only appropriate that the 3rd respondent atleast pass orders on Ext.P3 application for stay. This the 3rd respondent shall do within three weeks of production of a copy of this judgment.

3. In the meantime, further proceedings for recovery of the dues in terms of Ext.P1 shall be kept in abeyance for a period

of four weeks.

Petitioner shall produce a copy of this judgment before the 3rd respondent for compliance.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp